



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 119593-144

PROPERTY LOCATION: 5808 NE 113th St
Vancouver, WA 98686

PETITION: 394

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 148,750	\$	148,750
Improvements	\$ 215,168	\$	215,168
Personal property			
ASSESSED VALUE	\$ 363,918	BOE VALUE	\$ 363,918

Date of hearing: March 16, 2022

Recording ID# HPA394

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,064 square feet, built in 1971 and is of fair construction quality located on 0.29 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 1-1.5 miles of the subject property. Sales range from \$309,900 to \$386,800. They have an average sale price of \$342,175 with a median sale price of \$336,000. The appellant submitted four comparable sales [#199224-000 sold for \$370,000 in October 2020; #119595-101 sold for \$365,000 in April 2020; #118253-602 sold for \$375,000 in April 2020; and #118254-532 sold for \$386,000 in October 2020].

The appellant requested a value of \$342,200.

The Assessor's evidence included two sales adjusted for time and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The comparable sales provided by the appellant were outside the subject's neighborhood, one was an invalid sale, one was a bi-level, and one had no basement. The Assessor's comparable sales were in the neighborhood and were both ranch style homes.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$363,918 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 1, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2017-1 LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 119740-034

PROPERTY LOCATION: 10510 NE 122nd Ave
Vancouver, WA 98682

PETITION: 395

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 137,500	\$	137,500
Improvements	\$ 406,880	\$	387,500
Personal property			
ASSESSED VALUE	\$ 544,380	BOE VALUE	\$ 525,000

Date of hearing: March 16, 2022

Recording ID# HPA395

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,687 square feet, built in 2007 and is of good construction quality located on 0.13 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.25 miles of the subject property. Sales range from \$454,200 to \$486,300. They have an average sale price of \$469,150 with a median sale price of \$468,050. The appellant submitted four comparable sales [#119740-058 sold for \$493,000 in January 2021; #986040-026 sold for \$490,000 in April 2020; #986040-020 sold for \$515,000 in June 2020; and #986040-039 sold for \$525,000 in January 2021].

The appellant requested a value of \$469,200.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor's comparable properties do not include the level of adjustments that the appellant's adjustments do and support a value of \$525,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

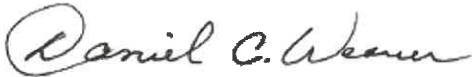
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$525,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**PROPERTY OWNER: HPA BORROWER 2016-2 LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 121080-006**PROPERTY LOCATION:** 1925 S Osprey Dr
Ridgefield, WA 98642**PETITION: 396****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 123,750	\$	123,750
Improvements	\$ 433,507	\$	433,507
Personal property			
ASSESSED VALUE	\$ 557,257	BOE VALUE	\$ 557,257

Date of hearing: March 16, 2022**Recording ID#** HPA396**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,406 square feet, built in 2007 and is of average plus construction quality located on 0.2 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.25 miles of the subject property. Sales range from \$508,300 to \$578,500. They have an average sale price of \$551,970 with a median sale price of \$558,200. Comparable #2 was adjusted only in gross living area. The appellant submitted five comparable sales [#121080-060 sold for \$489,000 in July 2020; #121061-068 sold for \$585,000 in March 2020; #220032-096 sold for \$515,000 in December 2019; #220032-226 sold for \$550,000 in December 2020; and #121080-106 sold for \$582,250 in August 2020].

The appellant requested a value of \$552,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The difference between the requested value and the assessed value is less than one percent and the appellant has not provided evidence that the Assessor is incorrect.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$557,257 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 123831-112

PROPERTY LOCATION: 1018 NE 34th Ave
Camas, WA 98607

PETITION: 397

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 127,500	\$	127,500
Improvements	\$ 528,177	\$	528,177
Personal property			
ASSESSED VALUE	\$ 655,677	BOE VALUE	\$ 655,677

Date of hearing: March 16, 2022

Recording ID# HPA397

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,656 square feet, built in 2005 and is of good construction quality located on 0.17 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 1 mile of the subject property. Sales range from \$598,400 to \$679,900. They have an average sale price of \$640,700 with a median sale price of \$642,250.

The appellant submitted four comparable sales [#123831-096 sold for \$549,900 in June 2020; #123831-026 sold for \$535,000 in September 2020; #123621-048 sold for \$615,000 in January 2021; and #81958-166 sold for \$615,000 in September 2020].

The appellant requested a value of \$640,700.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant's evidence does not prove the Assessor's value is incorrect and the Assessor's comparable sales actually support a slightly higher value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$655,677 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 1, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2017-1 LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 124817-106

PROPERTY LOCATION: 1642 NW 34th Ave
Camas, WA 98607

PETITION: 398

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 142,800	\$	142,800
Improvements	\$ 462,302	\$	462,302
Personal property			
ASSESSED VALUE	\$ 605,102	BOE VALUE	\$ 605,102

Date of hearing: March 16, 2022

Recording ID# HPA398

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,036 square feet, built in 2003 and is of good plus construction quality located on 0.19 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.5 miles of the subject property. Sales range from \$533,950 to \$659,100. They have an average sale price of \$581,000 with a median sale price of \$565,475. The appellant submitted four comparable sales [#92232-359 sold for \$583,000 in June 2020; #902657 42 sold for \$481,000 in November 2020; #110186-486 sold for \$592,500 in February 2020; and #84921-122 sold for \$583,000 in October 2020].

The appellant requested a value of \$581,000.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor's comparable sales support the assessed value of \$605,102.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

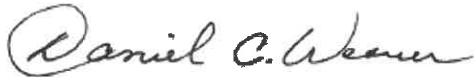
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$605,102 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 1, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**PROPERTY OWNER: HPA BORROWER 2020-2 ML LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 130556-078**PROPERTY LOCATION: 2428 N 3rd St
Washougal, WA 98671****PETITION: 399****ASSESSMENT YEAR: Valued January 1, 2021 TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 131,500	\$	131,500
Improvements	\$ 480,256	\$	465,374
Personal property			
ASSESSED VALUE	\$ 611,756	BOE VALUE	\$ 596,874

Date of hearing: March 16, 2022**Recording ID# HPA399****Hearing Location: By remote WebEx video conference and/or teleconference****Attendees (all through virtual conference):****Board of Equalization Members:****Daniel C. Weaver, Chairman****Lisa Bodner****Dick Riley****Appellant:****Judson Bracewell (Representative)****Assessor:****None**

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,330 square feet, built in 2003 and is of good minus construction quality located on 0.16 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.25 miles of the subject property. Sales range from \$556,900 to \$644,900. They have an average sale price of \$599,325 with a median sale price of \$597,750. The representative agreed with the Assessor's offer of \$596,874. The appellant submitted four comparable sales [#130556-008 sold for \$540,000 in November 2020; #130556-222 sold for \$550,000 in October 2020; #130556-254 sold for \$540,000 in February 2020; and #130561-018 sold for \$575,000 in October 2020].

The appellant requested a value of \$599,300.

The Assessor's evidence included a 2021 property information card and a cover letter recommending the assessed value be reduced to \$596,874. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor after reviewing the subject property valuation suggested the value be reduced to \$596,874 and the appellant agreed with that assessed value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

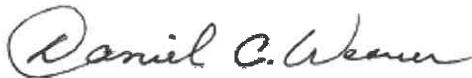
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$596,874 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA II BORROWER 2020-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 130561-046

PROPERTY LOCATION: 676 N V St
Washougal, WA 98671

PETITION: 400

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 121,000	\$	121,000
Improvements	\$ 420,125	\$	420,125
Personal property			
ASSESSED VALUE	\$ 541,125	BOE VALUE	\$ 541,125

Date of hearing: March 16, 2022

Recording ID# HPA400

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,917 square feet, built in 2006 and is of good minus construction quality located on 0.11 acres.

The representative agreed with the Assessor's valuation of \$541,125. The property was purchased for \$449,000 in October 2019. The appellant submitted four comparable sales [#130561-044 sold for \$483,000 in September 2020; #130561-006 sold for \$525,000 in May 2020; #130561-024 sold for \$545,000 in December 2020; and #130556-254 sold for \$540,000 in February 2020].

The appellant requested a value of \$509,900.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant, after reviewing the Assessor's information, agreed with the assessed value of \$541,125.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$541,125 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 1, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**PROPERTY OWNER: HPA BORROWER 2019-2 LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 146659-010**PROPERTY LOCATION:** 1801 NW 78th Rd
Vancouver, WA 98665**PETITION: 401****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 124,000	\$	124,000
Improvements	\$ 513,429	\$	513,429
Personal property			
ASSESSED VALUE	\$ 637,429	BOE VALUE	\$ 637,429

Date of hearing: March 16, 2022**Recording ID#** HPA401**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,600 square feet, built in 2006 and is of good minus construction quality located on 0.23 acres. The home includes an additional 444 square feet of unfinished basement space.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 1.5 miles of the subject property. Sales range from \$531,100 to \$623,400. They have an average sale price of \$585,320 with a median sale price of \$589,300. The property was purchased for \$484,000 in February 2019. The appellant submitted five comparable sales [#146659-012 sold for \$621,000 in October 2020; #118137-950 sold for \$554,900 in September 2020; #986031-419 sold for \$540,000 in October 2020; #188997-014 sold for \$560,000 in June 2020; and #188936-012 sold for \$575,000 in January 2021].

The appellant requested a value of \$585,300.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant did not prove the Assessor's evidence was incorrect.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$637,429 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 1, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****

